

GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

The Andhra Pradesh Goods and Services Tax Rules, 2017 – Further amendment in Notification of the Government of Andhra Pradesh, issued vide G.O.Ms.No.263, Revenue(C.T.II) Department, Dated 29.6.2017- Orders - Issued.

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 286

Dated: 29-09-2020.  
Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.263,Revenue(C.T.II) Department dated 29.06.2017
3. G.O.Ms.No.123,Revenue(C.T.II) Department dated 30.04.2020
4. Notification No 51/2020, Central Tax, dt 24-06-2020
5. From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/GST/74/2015, Dated.21-08-2020.

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 30-09-2020:

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 50 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) read with section 148 of the said Act, The Government, on the recommendations of the Council, hereby makes the following further amendment in Notification of the Government of Andhra Pradesh, vide G.O.Ms.No.263, Revenue(C.T.II) Department, Dated 29.6.2017 namely:–

**AMENDMENT**

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely : –

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:--

**Table**

| <b>S. No. (1)</b> | <b>Class of registered persons (2)</b>                                                              | <b>Rate of interest (3)</b>                                                                                | <b>Tax period (4)</b>                   |
|-------------------|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| 1.                | Taxpayers having an aggregate turnover of more than rupees 5 Crores in the preceding financial year | Nil for first 15 days from the due date, and 9 per cent thereafter till 24 <sup>th</sup> day of June, 2020 | February, 2020, March 2020, April, 2020 |

|    |                                                                                                                                                                       |                                                                                                                                  |                |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|----------------|
| 2. | Taxpayers having an aggregate turnover of up to rupees 5 Crores in the preceding financial year, whose principal place of business is in the State of Andhra Pradesh. | Nil till the 30 <sup>th</sup> day of June, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020      | February, 2020 |
|    |                                                                                                                                                                       | Nil till the 3 <sup>rd</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020       | March, 2020    |
|    |                                                                                                                                                                       | Nil till the 6 <sup>th</sup> day of July, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020       | April, 2020    |
|    |                                                                                                                                                                       | Nil till the 12 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020 | May, 2020      |
|    |                                                                                                                                                                       | Nil till the 23 <sup>rd</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020 | June, 2020     |
|    |                                                                                                                                                                       | Nil till the 27 <sup>th</sup> day of September, 2020, and 9 per cent thereafter till the 30 <sup>th</sup> day of September, 2020 | July, 2020     |

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. RAJAT BHARGAVA,  
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To  
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing),  
A.P., Vijayawada ... for publication of the Notification (he is requested to supply  
20 copies of the notification to this Department and 200 copies to the Chief  
Commissioner of State Tax, Andhra Pradesh, Vijayawada)  
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

**Copy to:**

The Director General, General Administration (Vigilance & Enforcement)  
Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.  
The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise). The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).  
The Law (H) Department.

//FORWARDED::BY ORDER//

SECTION OFFICER